

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Salem Community Schools (8205)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year | |
|---|--------|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------------|
| | | | | | | Compound Annual Growth | Percent Change 2014 to 2015 |
| Student Academic Achievement | | | | | | | |
| Certified Salaries | 110 | \$6,569,842 | \$6,170,548 | \$6,322,140 | \$6,107,216 | -1.8% | -3.4% |
| Non - Certified Salaries | 120 | \$778,559 | \$819,367 | \$838,201 | \$839,374 | 1.9% | 0.1% |
| Instruction Services | 311 | \$747,968 | \$769,681 | \$692,867 | \$687,871 | -2.1% | -0.7% |
| Other Professional and Technical Services | 319 | \$316,162 | \$356,044 | \$474,464 | \$591,632 | 17.0% | 24.7% |
| Social Security Certified | 212 | \$508,466 | \$478,941 | \$483,820 | \$469,693 | -2.0% | -2.9% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$385,312 | \$383,686 | \$411,530 | \$383,058 | -0.1% | -6.9% |
| Group Health Insurance | 222 | \$259,097 | \$205,644 | \$213,044 | \$202,152 | -6.0% | -5.1% |
| Textbooks | 630 | \$212,242 | \$95,415 | \$110,292 | \$149,371 | -8.4% | 35.4% |
| Transfer Tuition to Ed. Service Agencies Within State | 564 | \$131,463 | \$99,933 | \$138,929 | \$149,090 | 3.2% | 7.3% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$128,336 | \$128,157 | \$124,426 | \$137,943 | 1.8% | 10.9% |
| Licensed Employees | 135 | \$108,498 | \$187,848 | \$164,403 | \$124,467 | 3.5% | -24.3% |
| Severance/Early Retirement Pay | 213 | \$349,464 | \$139,036 | \$134,514 | \$120,132 | -23.4% | -10.7% |
| Public Employees Retirement Fund | 214 | \$80,954 | \$86,791 | \$92,275 | \$96,376 | 4.5% | 4.4% |
| Operational Supplies | 611 | \$85,641 | \$90,602 | \$86,638 | \$78,151 | -2.3% | -9.8% |
| Equipment | 730 | \$91,868 | \$135,625 | \$104,520 | \$71,600 | -6.0% | -31.5% |
| Social Security Noncertified | 211 | \$61,675 | \$64,023 | \$63,487 | \$64,313 | 1.1% | 1.3% |
| Instructional Programs Improvement Services | 312 | \$30,235 | \$55,653 | \$61,658 | \$60,682 | 19.0% | -1.6% |
| Group Life Insurance | 221 | \$48,754 | \$49,318 | \$43,085 | \$43,016 | -3.1% | -0.2% |
| Library Books | 640 | \$24,697 | \$34,927 | \$18,302 | \$20,686 | -4.3% | 13.0% |
| Periodicals | 650 | \$2,609 | \$4,206 | \$3,583 | \$3,419 | 7.0% | -4.6% |
| Connectivity | 744 | \$9,890 | \$0 | \$0 | \$3,000 | -25.8% | NA |
| Travel | 580 | \$7,333 | \$2,309 | \$16,688 | \$1,254 | -35.7% | -92.5% |
| Other Purchased Services | 593 | \$0 | \$0 | \$0 | \$1,000 | NA | NA |
| Content | 747 | \$3,729 | \$3,548 | \$5,776 | \$461 | -40.7% | -92.0% |
| Dues and Fees | 810 | \$19,456 | \$16,700 | \$750 | \$400 | -62.1% | -46.7% |
| Unemployment Insurance | 230 | \$115 | \$11,336 | \$754 | \$98 | -3.8% | -87.0% |
| Computer Hardware | 741 | \$2,614 | \$0 | \$0 | \$0 | -100.0% | NA |
| Nonlicensed Employees | 136 | \$0 | \$0 | \$960 | \$0 | NA | -100.0% |
| Student Academic Achievement Total | | \$10,964,979 | \$10,389,339 | \$10,607,104 | \$10,406,453 | -1.3% | -1.9% |
| Student Instructional Support | | | | | | | |
| Certified Salaries | 110 | \$869,569 | \$821,116 | \$788,494 | \$910,741 | 1.2% | 15.5% |
| Non - Certified Salaries | 120 | \$368,227 | \$368,818 | \$390,590 | \$345,713 | -1.6% | -11.5% |
| Social Security Certified | 212 | \$50,552 | \$45,108 | \$41,666 | \$47,433 | -1.6% | 13.8% |
| Public Employees Retirement Fund | 214 | \$34,729 | \$36,433 | \$41,426 | \$42,164 | 5.0% | 1.8% |
| Group Health Insurance | 222 | \$43,983 | \$40,083 | \$38,160 | \$39,002 | -3.0% | 2.2% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$26,945 | \$22,448 | \$23,789 | \$32,781 | 5.0% | 37.8% |
| Social Security Noncertified | 211 | \$24,774 | \$24,249 | \$26,153 | \$24,990 | 0.2% | -4.4% |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Salem Community Schools (8205)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year | |
|--|--------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------------|
| | | | | | | Compound Annual Growth | Percent Change 2014 to 2015 |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$9,682 | \$9,361 | \$7,700 | \$13,333 | 8.3% | 73.1% |
| Severance/Early Retirement Pay | 213 | \$9,460 | \$7,800 | \$5,093 | \$11,624 | 5.3% | 128.2% |
| Operational Supplies | 611 | \$11,229 | \$32,146 | \$33,579 | \$10,631 | -1.4% | -68.3% |
| Group Life Insurance | 221 | \$6,636 | \$6,772 | \$6,392 | \$6,481 | -0.6% | 1.4% |
| Postage and Postage Machine Rental | 532 | \$3,678 | \$3,005 | \$3,948 | \$2,744 | -7.1% | -30.5% |
| Equipment | 730 | \$2,432 | \$863 | \$63,083 | \$2,334 | -1.0% | -96.3% |
| Construction Services | 450 | \$872 | \$904 | \$1,265 | \$514 | -12.4% | -59.4% |
| Travel | 580 | \$201 | \$496 | \$3,664 | \$349 | 14.8% | -90.5% |
| Nonlicensed Employees | 136 | \$0 | \$0 | \$1,538 | \$0 | NA | -100.0% |
| Instructional Programs Improvement Services | 312 | \$2,001 | \$0 | \$0 | \$0 | -100.0% | NA |
| Computer Hardware | 741 | \$0 | \$69,999 | \$0 | \$0 | NA | NA |
| Student Instructional Support Total | | \$1,464,970 | \$1,489,600 | \$1,476,541 | \$1,490,834 | 0.4% | 1.0% |
| Overhead and Operational | | | | | | | |
| Non - Certified Salaries | 120 | \$1,756,472 | \$1,708,349 | \$1,767,164 | \$1,885,066 | 1.8% | 6.7% |
| Food Purchases | 614 | \$362,338 | \$396,097 | \$371,487 | \$398,807 | 2.4% | 7.4% |
| Heating and Cooling for Buildings - Electricity | 621 | \$124,765 | \$314,672 | \$378,612 | \$384,188 | 32.5% | 1.5% |
| Certified Salaries | 110 | \$285,073 | \$291,298 | \$299,507 | \$293,164 | 0.7% | -2.1% |
| Repairs and Maintenance Services | 430 | \$161,364 | \$185,335 | \$165,593 | \$187,661 | 3.8% | 13.3% |
| Insurance | 520 | \$236,841 | \$81,072 | \$175,374 | \$173,558 | -7.5% | -1.0% |
| Operational Supplies | 611 | \$200,347 | \$143,048 | \$137,345 | \$164,512 | -4.8% | 19.8% |
| Gasoline and Lubricants | 613 | \$201,409 | \$160,890 | \$181,834 | \$154,046 | -6.5% | -15.3% |
| Equipment | 730 | \$116,705 | \$103,357 | \$158,381 | \$151,875 | 6.8% | -4.1% |
| Social Security Noncertified | 211 | \$133,922 | \$129,383 | \$131,426 | \$138,605 | 0.9% | 5.5% |
| Public Employees Retirement Fund | 214 | \$105,212 | \$99,771 | \$109,759 | \$125,538 | 4.5% | 14.4% |
| Vehicles | 731 | \$276,004 | -\$28,862 | \$211,060 | \$104,279 | -21.6% | -50.6% |
| Heating and Cooling for Buildings - Gas | 622 | \$30,913 | \$88,587 | \$106,443 | \$98,457 | 33.6% | -7.5% |
| Group Health Insurance | 222 | \$114,310 | \$92,298 | \$97,451 | \$91,499 | -5.4% | -6.1% |
| Other Professional and Technical Services | 319 | \$26,295 | \$23,143 | \$27,646 | \$80,404 | 32.2% | 190.8% |
| Nonlicensed Employees | 136 | \$79,289 | \$60,995 | \$54,443 | \$58,773 | -7.2% | 8.0% |
| Water and Sewage | 411 | \$40,514 | \$57,726 | \$56,010 | \$53,801 | 7.3% | -3.9% |
| Tires and Repairs | 612 | \$31,840 | \$21,980 | \$48,785 | \$49,066 | 11.4% | 0.6% |
| Light and Power - Other Than Heating and Cooling | 625 | \$63,907 | \$52,601 | \$30,165 | \$35,946 | -13.4% | 19.2% |
| Construction Services | 450 | \$22,996 | \$27,124 | \$35,909 | \$26,285 | 3.4% | -26.8% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$21,262 | \$21,797 | \$22,400 | \$22,310 | 1.2% | -0.4% |
| Social Security Certified | 212 | \$21,545 | \$21,919 | \$22,362 | \$22,052 | 0.6% | -1.4% |
| Content | 747 | \$41,529 | \$20,227 | \$23,241 | \$18,747 | -18.0% | -19.3% |
| Telephone | 531 | \$14,342 | \$14,438 | \$15,489 | \$15,171 | 1.4% | -2.1% |
| Connectivity | 744 | \$8,773 | \$5,003 | \$7,216 | \$14,204 | 12.8% | 96.9% |

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Biannual Financial Report Data

Salem Community Schools (8205)

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|---|----------------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------------|
| | | | | | | Compound Annual Growth | Percent Change 2014 to 2015 |
| Severance/Early Retirement Pay | 213 | \$9,702 | \$13,780 | \$13,961 | \$14,182 | 10.0% | 1.6% |
| Group Life Insurance | 221 | \$11,000 | \$10,775 | \$10,215 | \$9,751 | -3.0% | -4.5% |
| Board of Education Services | 318 | \$8,043 | \$16,903 | \$8,296 | \$9,488 | 4.2% | 14.4% |
| Removal of Refuse and Garbage | 412 | \$10,420 | \$4,262 | \$9,437 | \$8,648 | -4.6% | -8.4% |
| Travel | 580 | \$440 | \$709 | \$3,728 | \$3,190 | 64.1% | -14.4% |
| Postage and Postage Machine Rental | 532 | \$3,148 | \$2,174 | \$3,235 | \$3,062 | -0.7% | -5.3% |
| Awards | 875 | \$0 | \$0 | \$856 | \$1,826 | NA | 113.4% |
| Student Transportation Services | 510 | \$7,454 | \$5,886 | \$7,097 | \$1,356 | -34.7% | -80.9% |
| Other Employee Benefits | 241 - 290 | \$0 | \$2,000 | \$1,000 | \$1,000 | NA | 0.0% |
| Bank Service Charges | 871 | \$833 | \$730 | \$757 | \$775 | -1.8% | 2.4% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$2,477 | \$2,511 | \$2,581 | \$360 | -38.3% | -86.1% |
| Other Supplies and Materials | 615, 660 - 689 | \$495 | \$200 | \$1,932 | \$318 | -10.4% | -83.5% |
| Dues and Fees | 810 | \$226 | \$656 | \$0 | \$225 | -0.1% | NA |
| Instructional Programs Improvement Services | 312 | \$796 | \$29 | \$620 | \$200 | -29.2% | -67.7% |
| Official Bond Premiums | 525 | \$1,295 | \$1,352 | \$2,740 | \$175 | -39.4% | -93.6% |
| Miscellaneous Objects | 876 - 899 | \$487 | \$889 | \$3,823 | \$165 | -23.7% | -95.7% |
| Unemployment Insurance | 230 | \$5,584 | \$1,863 | \$0 | \$66 | -67.1% | NA |
| Other Public or Private Utility Services | 419 | \$230,034 | \$3,031 | \$0 | \$0 | -100.0% | NA |
| Staff Services | 314 | \$0 | \$150 | \$300 | \$0 | NA | -100.0% |
| Printing and Binding | 550 | \$499 | \$135 | \$0 | \$0 | -100.0% | NA |
| Transfer Tuition to Other School Corps Within State | 561 | \$1,010 | \$0 | \$0 | \$0 | -100.0% | NA |
| Overhead and Operational Total | | \$4,771,907 | \$4,160,285 | \$4,705,677 | \$4,802,800 | 0.2% | 2.1% |
| Non Operational | | | | | | | |
| Construction Services | 450 | \$62,215 | \$51,424 | \$182,777 | \$1,923,788 | 135.8% | 952.5% |
| Redemption of Principal | 831 | \$1,180,000 | \$2,712,394 | \$1,556,539 | \$1,585,000 | 7.7% | 1.8% |
| Interest | 832 | \$723,421 | \$537,504 | \$532,928 | \$473,981 | -10.0% | -11.1% |
| Other Supplies and Materials | 615. 660 - 689 | \$88,521 | \$162,283 | \$165,975 | \$169,594 | 17.6% | 2.2% |
| Other Professional and Technical Services | 319 | \$58,180 | \$109,676 | \$61,129 | \$70,363 | 4.9% | 15.1% |
| Land and Easements | 710 | \$22,441 | \$23,179 | \$24,487 | \$25,868 | 3.6% | 5.6% |
| Equipment | 730 | \$38,710 | \$53,493 | \$27,563 | \$19,589 | -15.7% | -28.9% |
| Bank Service Charges | 871 | \$8,496 | \$5,469 | \$7,288 | \$19,418 | 23.0% | 166.4% |
| Operational Supplies | 611 | \$32 | \$4,178 | \$2,588 | \$8,863 | 307.3% | 242.5% |
| Computer Hardware | 741 | \$133,533 | \$17,262 | \$804 | \$7,479 | -51.4% | 830.6% |
| Vehicles | 731 | \$4,623 | \$5,681 | \$5,434 | \$5,434 | 4.1% | 0.0% |
| Buildings | 720 | \$25,376 | \$17,562 | \$17,293 | \$3,704 | -38.2% | -78.6% |
| Dues and Fees | 810 | \$0 | \$50 | \$4,950 | \$3,425 | NA | -30.8% |
| Improvements Other Than Buildings | 715 | \$274,660 | \$280,301 | \$38,382 | \$2,513 | -69.1% | -93.5% |
| Postage and Postage Machine Rental | 532 | \$0 | \$1,017 | \$0 | \$686 | NA | NA |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Salem Community Schools (8205)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year Compound Annual Growth | Percent Change 2014 to 2015 |
|---|-----------|---------------------|---------------------|---------------------|---------------------|-------------------------------------|--------------------------------|
| Miscellaneous Objects | 876 - 899 | \$0 | \$310,059 | \$0 | \$0 | NA | NA |
| Instructional Programs Improvement Services | 312 | \$0 | \$68 | \$0 | \$0 | NA | NA |
| Non Operational Total | | \$2,620,209 | \$4,291,600 | \$2,628,136 | \$4,319,705 | 13.3% | 64.4% |
| Grand Total | | \$19,822,065 | \$20,330,824 | \$19,417,458 | \$21,019,792 | 1.5% | 8.3% |